

1 Name: Denise Elizabeth

2 Address: c/o 622 S. Broadway, #5

3 Redondo Beach, California

4 Phone: n/a

5 Fax: n/a

6 ~~In Pro Per~~

7
8 **UNITED STATES DISTRICT COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**

10 Denise Elizabeth

CASE NUMBER:

11 Plaintiff

CV12-7719-CAS(VBKx)

12 v.

13 Timothy Franz GEITHNER & Selvi STANISLAUS

14 NOTICE

15 Defendant(s).

16
17 *Notice of Refusal for Cause of Penalty charge*
18 *and*
19 *Intend to offset Federal Payments.*
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Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0010

90277 IRS USE ONLY

WI

For assistance, call:
1-800-829-0922

Your Caller ID: 118477

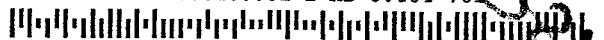
Notice Number: CP15
Date: October 29, 2012

Taxpayer Identification Number:

Tax Form: CIVL PEN

Tax Year: December 31, 2011

003194.121540.0010.001 1 MB 0.404 701



DENISE S LAM
622 S BROADWAY APT 5
REDONDO BEACH CA 90277-4207

003194

Notice Of Penalty Charge

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You have been charged a penalty under Section 6702(a) of the Internal Revenue Code for Civil Penalty for Frivolous Tax Returns.

Tax Statement

| | |
|--------------------|------------|
| Prior Balance | \$0.00 |
| Penalty Assessment | \$5,000.00 |
| Interest Charged | \$0.00 |
| Bad Check Penalty | \$0.00 |
| Balance Due | \$5,000.00 |

We charged you a penalty under IRC section 6702(a) for filing a frivolous tax return. The penalty applies when a person files what purports to be a return but-

- A. 1. fails to include information on which the substantial correctness of the self-assessment may be judged or
2. includes information that on its face indicates that the self-assessment is substantially incorrect and

- B. 1. the penalty applies when the underlying conduct in relation to filing such return is based on a position that the Internal Revenue Service has identified as frivolous (see Notice 2007-30) or
2. the underlying conduct reflects a desire to delay or impede the administration of Federal tax laws.

The penalty is \$5,000 for each person who files a frivolous tax return.

If you wish to contest the assertion of this penalty, you must fully pay the entire penalty and file a claim for refund with the IRS within three years from the time a return associated with the penalty was filed or two years from the date the penalty was paid, whichever period expires later.



003194

CUT HERE

Return this voucher with your payment or correspondence.

Your Telephone Number:

() -

Best Time to Call:

AM PM

Amount you owe: \$5,000.00

- You will avoid additional penalties and/or interest if we receive your full payment by **November 8, 2012**

☐ **Amount enclosed: \$**

- Make payable to United States Treasury
- Write Taxpayer Identification Number, tax period and tax form number on payment

☐ **Correspondence enclosed**

WI 201242 40

92254-684-5238-2

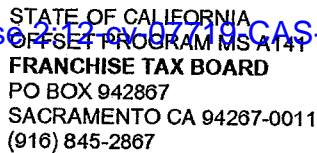
15 Internal Revenue Service
Fresno, CA 93888-0010

DENISE S LAM
622 S BROADWAY APT 5
REDONDO BEACH CA 90277-4207



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617750482 RB LAM0 55 0 201112 670 00000500000



Notice Date: 10/12/12

101212111009++++++2131480295000000000000000000000000042177424

Account Number: 2131480295

☐ Check this box and indicate new address on reverse.

Balance Due: \$4,217.74

DENISE S LAM
622 S BROADWAY 5
REDONDO BEACH CA 90277-4207

Tax Years: 2011,2010,2009

Return this part with your payment ↑

Keep this part for your records ↓

INTENT TO OFFSET FEDERAL PAYMENTS

| | |
|--------------|-------------------|
| Notice Date: | 10/12/12 |
| Balance Due: | \$4,217.74 |

Account Number: 2131480295
Tax Years: 2011,2010,2009

Our records show you owe a balance due of **\$4,217.74** for these ~~tax~~ years: 2011,2010,2009

To prevent an offset, you must do one of the following within 90 days of the date of this notice:

- Pay the balance in full.
- If you do not owe the balance due, you must contact us and provide evidence that verifies that all or part of this debt is not past due or legally enforceable. (Legally enforceable tax debt is that which is no longer subject to judicial review, is final, and is not delinquent for more than ten years, in accordance with state law.)

Send the top portion of this notice with your payment to:

OFFSET PROGRAM MS A141
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0011

If you cannot pay the balance due in full, call us at the phone number above to request an installment agreement. Although entering into an installment agreement with us will not prevent an offset, it may stop further collection actions. Any offset amount we receive may reduce the length of your agreement, but your scheduled payment amount remains the same. If you are currently in an installment agreement, we may still offset your account to satisfy the delinquent tax due for the tax years we list above unless you pay the entire balance shown above.

If you fail to comply with one of the options above, we intend to submit your debt listed above to the U.S. Treasury Offset Program. This allows us to offset eligible federal tax payments due to you and may result in an additional offset fee. (R&TC Section 19254 and Government Code Section 16583.1)

We may not list all your tax debt on this notice. You may have additional tax delinquencies. Tax delinquencies not shown above may have been submitted to the U.S. Treasury Offset Program. Call us at the phone number above for information regarding other tax delinquencies.

If you send us a payment more than 15 days from the date of this notice, call us for the current balance due. This notice does not prevent future collection actions. Applicable penalties, fees, and interest continue to accrue until you pay the balance in full. If you enter bankruptcy, call us at the phone number shown above.

We explain penalties, interest, fees, and your California taxpayer rights in the enclosed FTB 1140. We provide information about your California tax information privacy in the enclosed FTB 1131.

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments, please call TTY/TDD (800) 822-6268.

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State of California
Franchise Tax Board

FTB 1140 Personal Income Tax Collections Information

Rights as a Taxpayer

Our goal is to make certain we protect your rights. We want you to have the highest confidence in the integrity, efficiency, and fairness of our state tax system. The California Taxpayers' Bill of Rights (FTB 4058) includes information on state taxpayers' rights and how to request written tax advice from us. Get FTB 4058 at ftb.ca.gov or by phone or mail:

Website: ftb.ca.gov

Telephone: 800.338.0505
(Select Personal Income Tax)

Mail: FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Bill of Rights Highlights

The California Taxpayers' Bill of Rights ensures that we adequately protect the rights, privacy, and property of all California taxpayers during the process of assessing and collecting taxes. The following information may be helpful if we begin collection actions on your tax liability.

Alternatives to Collection Actions

You can prevent collection actions if you:

- Pay your tax liability in full.
- Enter into an installment agreement.
- File required tax returns or provide proof that you have no filing requirement.
- Make an Offer in Compromise that we accept.
- Establish that a financial hardship prevents you from paying your liability.

Laws Regarding Collection Actions

Third Party Contacts

We may contact third parties to determine or collect your tax liabilities. Subject to privacy laws and your rights as a taxpayer, you may obtain a list of those contacts within the 12-month period following the date of the enclosed notice. We must receive your request no later than 60 days after the 12-month period has ended. For more information,

write to: DISCLOSURE OFFICE, **FRANCHISE TAX BOARD**, PO BOX 1468, SACRAMENTO CA 95812-1468. (Revenue and Taxation Code (R&TC) Section 19504.7)

Installment Agreement Rejection or Termination

If we reject your request for an installment agreement, we will send you a notice stating the reason for the rejection. If we intend to terminate your existing installment agreement, we will send you a notice 30 days prior to the termination stating the reason for such action. If we reject your installment agreement request or terminate your existing installment agreement, you have the right to an independent administrative review. To request the review, send your written request with any supporting documents to Taxpayers' Right Advocate at: Executive and Advocate Services MS A381, **Franchise Tax Board**, PO Box 157, Rancho Cordova, CA 95741-0157. If you request a review within 30 days of the rejection or termination, collection actions will generally be stayed while the review is pending.

Tax Liens

If we record a notice of state tax lien, you can get it released by paying the total tax liability (including any penalties and accrued interest) for the tax years represented by the lien. We record a certificate of release in the office of the county recorder where we filed the tax lien and/or with the California Secretary of State no later than 40 days after you pay the liability. If you pay by check, the 40-day period does not begin until your financial institution honors the check. (Government Code Sections 7174(c)(1) and 7174(e)(1))

Unfortunately, we sometimes record a notice of state tax lien in error. If this happens to you, write to us and explain why the notice of state tax lien was recorded in error. If we agree with you, we send a notice to the applicable county recorder's office and to credit reporting companies stating that we filed the tax lien in error. (R&TC Section 21019)

Bank, Wage, or Other Levies

If we take your property and you believe our action is improper, you have the right to a hearing. To request a hearing, you must contact the Taxpayers' Rights Advocate within 30 days after we seize your property. At the hearing, you should provide information that demonstrates the need to change or withdraw our levy or stop the sale of your property. If we seize your bank account in error, and you did not contribute to that error, we may reimburse you for related bank charges. You must file your reimbursement claim within 90 days of the levy. (R&TC Section 21018) The California Code of Civil Procedure Sections 700.010 through 704.995, and R&TC Sections 18670 and 18671 governs the seizure and sale of real and personal property. The California Code of Civil Procedure Sections 706.020 through 706.154 governs wage garnishment.

Claim for Refund – Time Limit

There is a time limit to request a refund from us. Generally, you can file a refund claim until the later of four years from the due date of your return, or one year from the date of overpayment. (R&TC Section 19306) Generally, you may only request a refund when you have paid the full amount due. For claims filed on or after January 1, 2002, even if you have not yet paid the amount due in full, you can file an informal refund claim within the time frames indicated above. An informal claim will protect your right to file an appeal with the California State Board of Equalization or to file suit against us in court until you have paid the total amount due. However, amounts paid more than seven years ago cannot be refunded. (R&TC Section 19322.1)

Internet and Telephone Assistance

Website: **ftb.ca.gov**
 Telephone: 800.852.5711
 from within the United States
 916.845.6500
 from outside the United States
 TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

Fees

Cost Recovery Fees

We charge you cost recovery fees if we must take action to resolve your filing and payment delinquencies. Cost recovery fees may include a filing enforcement fee, a collection fee, a lien fee, a federal treasury offset fee, and fees to cover the cost of seizing and selling property. (Government Code Sections 7171, 7174 and 16583, and R&TC Sections 19209, 19221, 19233, 19234 and 19254)

Tax Liens

If you do not pay your entire California income tax liability by the time it becomes due and payable, the unpaid amount is subject to a state tax lien. (Government Code Section 7162 and R&TC Section 19221) We may record a notice of state tax lien in the county recorder's office of the county in which you live or own real property. We may also file a state tax lien with the California Secretary of State. (Government Code Sections 7171 and 7220)

Interception

If you do not pay your entire California income tax liability by the time it becomes due and payable, the unpaid amount could be satisfied by interception of any funds due to you from another U.S. state or California state agency. If you do not believe you owe this debt, you must contact us within 30 days from when you first receive a Return Information Notice or Statement of Tax Due to prevent possible interception. (Government Code Section 12419)

Penalties

Accuracy and Fraud Penalty

Under certain circumstances, if you understate your tax liability, we may impose a penalty equal to 20 percent of the related underpayment. We may also impose a fraud penalty equal to 75 percent of the related underpayment. For tax years that were eligible for tax amnesty, we may impose an accuracy-related penalty if you have understated your liability. The penalty is equal to 40 percent of the related underpayment. (R&TC Section 19164)

Dishonored Payment Penalty

We impose a penalty if your financial institution does not honor a payment you make to us by your check, money order, or electronic funds transfer. For a payment of \$1250 or more, the penalty is 2 percent of the payment amount. For a payment less than \$1250, the penalty is \$25 or the payment amount, whichever is less. (R&TC Section 19134)

Demand to File Penalty

If we send you a demand to file your income tax return or to provide us with information, and you do not comply, we impose a penalty of 25 percent of the tax on our assessment before applying any payments or credits. **Therefore, you may owe penalties and interest even if your tax return shows that a refund is due.** This penalty is in addition to the 25 percent late return penalty. (R&TC Section 19133)

Estimated Tax Penalty

We impose a penalty if you do not pay, pay late, or underpay an estimated tax installment. We calculate the penalty on the unpaid amount from the due date of the estimated tax installment to the date we receive your payment or to the due date of the return, whichever is earlier. See the interest rate listed on PAGE 3. (R&TC Section 19136)

Delinquent Filing Penalty

If you do not file your return by the extended due date, we impose a penalty of 25 percent of the amount due, after applying any payments and credits made on or before the original tax return due date. We impose the penalty from the original due date of the tax return. (For a tax return that shows a balance due, the minimum delinquent filing penalty is \$135 or 100 percent of the tax due after applying timely payments and credits, whichever is less.) (R&TC Section 19131)

Underpayment and Monthly Penalty

We impose a penalty if you do not pay the total amount due shown on your tax return by the original due date. The penalty is 5 percent of the unpaid tax, plus 0.5 percent of the unpaid tax for each month or part of a month it remains unpaid. The maximum penalty is 25 percent of the unpaid tax. (R&TC Section 19132)

50 Percent Interest-Based Penalty

We imposed a penalty because you had a past-due tax liability that qualified for tax amnesty, but you did not resolve your tax obligations. Check ftb.ca.gov for more information. The penalty is equal to 50 percent of the interest that accrued on your balance from the original due date of the tax to March 31, 2005. We can allow a claim for refund of this penalty only on the grounds that the amount of the penalty was not properly computed by the Franchise Tax Board. (R&TC Section 19777.5(a)(1))

Post-Amnesty Penalty

We impose a penalty when you owe new or additional tax on a tax year that qualified for tax amnesty. The penalty is equal to 50 percent of the interest that accrued on the tax assessment from the original due date of the tax to March 31, 2005. The penalty is not part of the deficiency amount and will be recomputed and assessed only if and when the proposed deficiency assessment becomes a final assessment and the final deficiency amount exceeds any prepayments made before March 31, 2005. We can allow a claim for refund of this penalty only on the grounds that the amount of the penalty was not properly computed by the Franchise Tax Board. (R&TC Section 19777.5(a)(2))

Information Return Penalty

We assess a penalty for failure to file complete, correct and timely information returns. The penalty is calculated per payee:

- \$15 if filed 1 to 30 days after the due date.
 - \$30 if filed 31 days to 6 months after the due date.
 - \$50 if filed more than 6 months after the due date.
- (R&TC Section 19183)

Nonnotification Liability

We assess a liability when the real estate escrow person fails to provide written notice of the withholding requirements to the buyer. The penalty is the greater of \$500 or 10 percent of the required withholding. (R&TC Sections 18662 and 18668)

Intentional Disregard Penalty

We assess a penalty on any person, including the withholding agent, who intentionally disregards the filing or correct information reporting requirements. The penalty assessment is the greater of \$100 or 10 percent of the required withholding. (R&TC Section 19183 and IRC 6721(e))

Failure to Remit Withholding

We assess a liability for failure to remit withholding. Any person, including the withholding agent, who fails to remit or under remits withholding is liable for the greater of:

- The amount actually withheld, plus interest.
- The amount of taxes due from the nonresident, but not more than the amount required to be withheld, plus interest. (R&TC Sections 18662 and 18668)

Failure to Withhold

We assess a liability for failure to withhold. Any person, including the withholding agent, who fails to withhold or under withholds withholding is liable for the greater of:

- The amount actually withheld, plus interest.
- The amount of taxes due from the nonresident, but not more than the amount required to be withheld, plus interest. (R&TC Sections 18662 and 18668)

Mandatory e-Pay Penalty

We impose a penalty because you failed to make mandatory electronic payments. If you pay by other means, we impose a penalty equal to 1 percent of the amount paid, unless your failure to pay electronically was for reasonable cause and not willful neglect. Payments made using your bank's online bill payment system may not meet the electronic payment requirement, as your bank will generally mail us a paper check. Prior to using your bank's online bill payment system, you should confirm they will send us your payment electronically. For more information, go to ftb.ca.gov and search for **mandatory e-pay**. (R&TC Section 19011.5)

Interest Rates

Interest accrues on unpaid taxes from the original due date of the return until the date we receive full payment. Interest also accrues on penalties from the effective date of the penalty until the date we receive full payment. (R&TC Section 19101) To find current and prior interest rates go to ftb.ca.gov and search for **interest rates**.

Taxpayers' Rights Advocate Review

You have the right to an independent review if we levy your income or assets or file a tax lien. You must submit your request for review within 30 days of the date of the levy notice or within 30 days of the date of the tax lien notice. (R&TC Section 21015.5 & 21019) For assistance, mail your request to: Executive and Advocate Services MS-A381, **Franchise Tax Board**, PO Box 157, Rancho Cordova, CA 95741-0157 or call us at 800.883.5910 or fax us at 916.843.6022.

Franchise Tax Board Privacy Notice

The privacy of your tax information is of the utmost importance to us.

Your Rights

You have a right to see our records that contain your personal information. We must tell you why we ask for your income tax information and to whom we may provide it. You also have the right to question the accuracy of the information contained within your file.

Your Responsibilities

If you meet certain requirements, you must file a tax return on the forms we prescribe. When you file the tax return and related documents, you must include your social security number for identification and tax return processing. (R&TC Sections 18501, 18621, and 18624)

Reasons for Information Requests

We ask for tax return information so that we can administer the tax laws fairly and correctly. We may request additional information to validate tax return information and/or resolve audit or

collection issues. You must furnish all requested information, unless indicated as "optional."

Consequences of Noncompliance

We charge penalties and interest if you:

- Meet income requirements but do not file a tax return.
- Do not provide the information we require and request.
- Provide fraudulent information.

We may pursue criminal prosecution. We may also disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. This could increase your tax liability, or delay or reduce any tax refund.

Information Disclosure

We may disclose your tax information to:

- The Internal Revenue Service.
- Other state income tax officials.
- The Multistate Tax Commission.
- Appropriate California government agencies and officials.

- Third parties when necessary to determine or collect your tax liabilities.

If you owe us money, we can disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, or others who may hold assets belonging to you.

Responsibility for the Records

The director of the Processing Services Bureau maintains Franchise Tax Board's records. You can obtain information about your records by:

Telephone:

800.852.5711 (within the United States)
916.845.6500 (outside of the United States)

Mail: DISCLOSURE OFFICER MS A181
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468